

**No. 48990**

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**United Kingdom of Great Britain and Northern Ireland  
(in respect of Anguilla)  
and  
Ireland**

**Agreement between the Government of Ireland and the Government of Anguilla for the exchange of information relating to taxes (with protocol). London, 22 July 2009**

**Entry into force:** *11 March 2011 by notification, in accordance with article 13*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *United Kingdom of Great Britain and Northern Ireland, 15 September 2011*

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**Royaume-Uni de Grande-Bretagne et d'Irlande du Nord  
(à l'égard d'Anguilla)  
et  
Irlande**

**Accord entre le Gouvernement de l'Irlande et le Gouvernement d'Anguilla relatif à l'échange de renseignements en matière fiscale (avec protocole). Londres, 22 juillet 2009**

**Entrée en vigueur :** *11 mars 2011 par notification, conformément à l'article 13*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Royaume-Uni de Grande-Bretagne et d'Irlande du Nord, 15 septembre 2011*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT BETWEEN THE GOVERNMENT  
OF IRELAND AND THE GOVERNMENT OF ANGUILLA FOR THE  
EXCHANGE OF INFORMATION RELATING TO TAXES**

**Whereas** the Government of Ireland and the Government of Anguilla (“the contracting parties”) recognise that present legislation already provides for cooperation and the exchange of information in criminal tax matters;

**Whereas** the contracting parties have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

**Whereas** it is acknowledged that the contracting parties are competent to negotiate and conclude a tax information exchange agreement;

**Whereas** Anguilla on 5 March 2002 entered into a formal written commitment to the OECD's principles of transparency and exchange of information and subsequently have participated actively in the OECD Global Forum on Taxation;

**Whereas** the contracting parties wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

**Whereas** in entering into the Agreement, the intention of each contracting party is not to propose the application of prejudicial or restrictive measures based on harmful tax practices to residents or citizens of the other contracting party so long as the Agreement is in force and the contracting parties are meeting their obligations under the Agreement;

**Now, therefore,** the contracting parties have agreed to conclude the following Agreement which contains obligations on the part of the contracting parties only:

## **ARTICLE 1**

### **SCOPE OF AGREEMENT**

The competent authorities of the contracting parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the contracting parties concerning the taxes and the tax matters covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, verification, enforcement, recovery or collection of tax claims with respect to persons subject to such taxes, or the investigation or prosecution of tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.

## **ARTICLE 2**

### **JURISDICTION**

To enable the appropriate implementation of this Agreement, information shall be provided in accordance with this Agreement by the competent authority of the requested party:

- (a) without regard to whether the person to whom the information relates is a resident, national or citizen of a party, or whether the person by whom the information is held is a resident, national or citizen of a party; and
- (b) provided that the information is present within the territory, or in the possession or control of a person subject to the jurisdiction, of the requested party.

## **ARTICLE 3**

### **TAXES COVERED**

1. The taxes covered by this Agreement are:

- (a) in the case of Ireland:
  - (i) income tax;
  - (ii) income levy;
  - (iii) corporation tax;
  - (iv) capital gains tax;
  - (v) capital acquisitions tax;
  - (vi) stamp duty;
  - (vii) value added tax; and

(viii) levies, duties, fines or exemptions relating to the importation, exportation, transshipment, transit, storage and circulation of goods, as well as to prohibitions, restrictions and other similar controls on the movement of controlled items across national boundaries;

(b) in the case of Anguilla:

- (i) property tax;
- (ii) stamp duty;
- (iii) accommodation tax;
- (iv) vacation residential asset levy; and
- (v) levies, duties, fines or exemptions relating to the importation, exportation, transshipment, transit, storage and circulation of goods, as well as to prohibitions, restrictions and other similar controls on the movement of controlled items across national boundaries.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed by either territory after the date of signature of this Agreement in addition to, or in place of, any of the taxes listed in sub-paragraph 1. The competent authorities of the contracting parties shall notify each other of any relevant changes to the taxation and related information gathering measures covered by this Agreement.

## ARTICLE 4

### DEFINITIONS

1. In this Agreement-

- (a) "Anguilla" means the territory of Anguilla;
- (b) "Ireland" means Ireland and includes any area outside the territorial waters of Ireland which has been or may hereafter be designated, under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;
- (c) "collective investment scheme" means any pooled investment vehicle irrespective of legal form;
- (d) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

- (e) “competent authority” means, in the case of Ireland, the Revenue Commissioners or their authorised representative and, in the case of Anguilla, the Permanent Secretary in the Ministry of Finance or a person or authority designated by him in writing;
- (f) “contracting party” means Ireland or Anguilla as the context requires;
- (g) “criminal laws” means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other laws;
- (h) “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the requesting contracting party;
- (i) “information” means any fact, statement, document or record in whatever form;
- (j) “information gathering measures” means laws, regulations and administrative or judicial procedures that enable a contracting party to obtain and provide the information requested;
- (k) “person” includes a natural person, a company or any entity that is treated as a body corporate for tax purposes, or any other body or group of persons;
- (l) “prejudicial or restrictive measures based on harmful tax practices” means measures applied by one contracting party to residents or citizens of either contracting party on the basis that the other contracting party does not engage in effective exchange of information or because it lacks transparency in the operation of its laws, regulations or administrative practices and “prejudicial or restrictive measure” includes the denial of a deduction, credit or exemption, the imposition of a tax, charge or levy, or special reporting requirements;
- (m) “public collective investment scheme” means any collective scheme or fund, in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (n) “requested party” means the party to this Agreement which is requested to provide or has provided information in response to a request;
- (o) “requesting party” means the party to this Agreement submitting a request for or having received information from the requested party;
- (p) “tax” means any tax covered by this Agreement.